

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the Trial Court Policies and Procedures Manual (FIN 1.02, Section 6.2.2(c); FIN 4.02, Section 6.3.2; and FIN 5.01, Section 6.72(2)) and to the best of my knowledge, I certify that the attached statements fairly present in all material respects the financial condition of the court for the periods presented.



Signature of Presiding Judge or Court Executive



Date

Placer

Court

2021-2022 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Placer

Court

2021-2022 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

1	Similar to previous years, the distribution of courts' allocations is disbursed at a higher proportion during the first four months of the fiscal year. This is made possible through accelerating General Fund transfers to the Trial Court General Fund, as approved by the Department of Finance.
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QUARTERLY FINANCIAL STATEMENT
Filled Court Employee Positions (FTEs)

Placer
 Court

2021-2022 Q3

Fiscal Year and Ending Quarter

	Total Authorized Court Positions (FTEs) ¹ (OPTIONAL)	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions (FTEs)	144.60	134.45	138.75	146.60	

¹ The Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Superior Court of California, County of Placer
 Trial Court Operations Fund
 Balance Sheet
 (Unaudited)

For the month ended March									
Fiscal Year 2021/22									2020/21
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (2,261.125)	\$ 2,029.043	\$ (56.501)			\$ 564.792	\$ 67.033	\$ 343.242	\$ 213.829
Payroll	\$ 278.742	\$ 3.926				\$ 9.332		\$ 292.000	\$ 576
Jury	\$ 0							\$ 0	\$ 0
Revolving	\$ 30.000							\$ 30.000	\$ 30.000
Other									
Distribution							\$ 3.951	\$ 3.951	\$ (6.049)
Civil Filing Fees							\$ 0	\$ 0	\$ 3.833
Trust							\$ (63.912)	\$ (63.912)	\$ (66.980)
Credit Card									
Cash on Hand	\$ 4.900							\$ 4.900	\$ 4.900
Cash with County									\$ 0
Cash Outside of the JCC									
Cash Equivalents	\$ 7,442.791						\$ 5,491.988	\$ 12,934.779	\$ 10,218.568
Total Cash and Cash Equivalents	\$ 5,495.307	\$ 2,032.970	\$ (56.501)			\$ 574.124	\$ 5,499.061	\$ 13,544.962	\$ 10,398.677
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0				\$ 0		\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0						\$ 0	\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0				\$ 22.078		\$ 22.078	\$ 7,248
Due From Other Courts						\$ 0		\$ 0	\$ 0
Due From State	\$ 7,015	\$ 0	\$ 51.753			\$ 0		\$ 58,768	\$ 84,545
Trust Due To/From							\$ 0	\$ 0	\$ 2,452
Distribution Due To/From							\$ 736	\$ 736	\$ 0
Civil Filing Fee Due To/From							\$ 0	\$ 0	\$ 0
General Due To/From	\$ 67	\$ 0						\$ 67	\$ 190
Total Receivables	\$ 7,082	\$ 0	\$ 51,753			\$ 22,078	\$ 736	\$ 81,649	\$ 94,435
Prepaid Expenses - General	\$ 26,770					\$ 0		\$ 26,770	\$ 43,430
Salary and Travel Advances									\$ 0
Counties									
Total Prepaid Expenses	\$ 26,770					\$ 0		\$ 26,770	\$ 43,430
Other Assets									
Total Other Assets									
Total Assets	\$ 5,529.159	\$ 2,032.970	\$ (4,748)			\$ 596.203	\$ 5,499.797	\$ 13,653.380	\$ 10,536.542
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0			\$ 0		\$ 0	\$ 0
Accounts Payable - General	\$ 8,148	\$ 0	\$ 21			\$ 0	\$ 0	\$ 8,170	\$ 63,838
Due to Other Funds	\$ 0		\$ 0			\$ 0	\$ 803	\$ 803	\$ 2,642
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 0							\$ 0	\$ 0
TC145 Liability							\$ 365,268	\$ 365,268	\$ 399,354
Due to Other Governments	\$ 0					\$ 0		\$ 0	\$ 0
AB145 Due to Other Government Agency	\$ 0						\$ 770,200	\$ 770,200	\$ 980,521
Due to Other Public Agencies									
Sales and Use Tax	\$ 25							\$ 25	\$ 0
Interest							\$ 525	\$ 525	\$ 110
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 8,173	\$ 0	\$ 21			\$ 0	\$ 1,136,796	\$ 1,144,990	\$ 1,446,465
Civil							\$ 3,055,889	\$ 3,055,889	\$ 2,859,651
Criminal							\$ 1,137,996	\$ 1,137,996	\$ 583,025
Unreconciled - Civil and Criminal							\$ 815	\$ 815	\$ 815
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 69,084	\$ 69,084	\$ 71,598
Miscellaneous Trust									
Total Trust Deposits							\$ 4,263,784	\$ 4,263,784	\$ 3,515,089
Accrued Payroll	\$ 0					\$ 0		\$ 0	\$ 0
Benefits Payable	\$ 31,183							\$ 31,183	\$ 39,446
Deferred Compensation Payable	\$ 90,221							\$ 90,221	\$ (30)
Deductions Payable	\$ (41,319)							\$ (41,319)	\$ 24,472
Payroll Clearing									
Total Payroll Liabilities	\$ 80,085					\$ 0		\$ 80,085	\$ 63,888
Revenue Collected in Advance	\$ 0		\$ 0					\$ 0	\$ 24,786
Liabilities For Deposits	\$ 64,695					\$ 66	\$ 19,567	\$ 84,329	\$ 80,997
Jury Fees - Non-Interest							\$ 79,650	\$ 79,650	\$ 79,650
Fees - Partial Payment & Overpayment									
Uncleared Collections	\$ 0					\$ 0	\$ 0	\$ 0	\$ 2,788
Other Miscellaneous Liabilities									
Total Other Liabilities	\$ 64,695		\$ 0			\$ 66	\$ 99,217	\$ 163,979	\$ 188,221
Total Liabilities	\$ 152,953	\$ 0	\$ 21			\$ 66	\$ 5,499.797	\$ 5,652.838	\$ 5,213.663
Total Fund Balance	\$ 5,376.205	\$ 2,032.970	\$ (4,769)			\$ 596.137		\$ 8,000.543	\$ 5,322.879
Total Liabilities and Fund Balance	\$ 5,529.159	\$ 2,032.970	\$ (4,748)			\$ 596.203	\$ 5,499.797	\$ 13,653.380	\$ 10,536.542

Superior Court of California, County of Placer
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)

For the month ended March											
Fiscal Year 2021/22										2020/21	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue		Capital Projects	Debt Service						
		Non-Grant	Grant								
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 16,628.154	\$ 51.086					\$ 16,679.240	\$ 20,251.480	\$ 14,733.022	\$ 17,719.767	
Improvement and Modernization Fund	\$ 49.780						\$ 49.780	\$ 49.780	\$ 110.521	\$ 48.431	
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 486.158						\$ 486.158	\$ 639.544	\$ 480.909	\$ 590.357	
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 1,450.905						\$ 1,450.905	\$ 1,632.457	\$ 1,654.255	\$ 1,344.555	
Other Miscellaneous	\$ 634.796	\$ 1,409.657					\$ 2,044.453	\$ 634.796	\$ 634.796	\$ 634.796	
	\$ 19,249.792	\$ 1,460.743					\$ 20,710.535	\$ 23,208.057	\$ 17,613.502	\$ 20,337.906	
Grants											
AB 1058 Commissioner/Facilitator			\$ 225.519				\$ 225.519	\$ 418.736	\$ 230.604	\$ 378.394	
Other Judicial Council Grants	\$ 11.763		\$ 0				\$ 11.763		\$ 60.260	\$ 75.729	
Non-Judicial Council Grants											
	\$ 11.763		\$ 225.519				\$ 237.282	\$ 418.736	\$ 290.864	\$ 454.123	
Other Financing Sources											
Interest Income	\$ 6.193	\$ 1.145				\$ 652	\$ 7.990	\$ 30.000	\$ 14.776	\$ 70.000	
Investment Income											
Donations											
Local Fees	\$ 319.513	\$ 41.358					\$ 360.871	\$ 406.409	\$ 251.890	\$ 266.409	
Non-Fee Revenues	\$ 9.038						\$ 9.038	\$ 7.000	\$ 5.998	\$ 12.500	
Enhanced Collections											
Escheatment											
Prior Year Revenue	\$ 9.298	\$ 585					\$ 9.883		\$ 151.101		
County Program - Restricted		\$ 2,498					\$ 2,498	\$ 7.000	\$ 3,860	\$ 7.000	
Reimbursement Other	\$ 204.311					\$ 676.689	\$ 881.000	\$ 1,284.066	\$ 1,038.020	\$ 1,335.333	
Sale of Fixed Assets											
Other Miscellaneous	\$ 7.491						\$ 7.491	\$ 1,001	\$ 254	\$ 1,000	
	\$ 555.844	\$ 45.586				\$ 677.341	\$ 1,278.771	\$ 1,735.476	\$ 1,465.899	\$ 1,692.242	
Total Revenues	\$ 19,817.399	\$ 1,506.329	\$ 225.519			\$ 677.341	\$ 22,226.588	\$ 25,362.269	\$ 19,370.265	\$ 22,484.271	
EXPENDITURES											
Personal Services											
Salaries - Permanent	\$ 7,430.705	\$ 22.271	\$ 117.449			\$ 149.310	\$ 7,719.735	\$ 11,838.560	\$ 6,964.904	\$ 10,137.560	
Temp Help										\$ 213.582	
Overtime	\$ 16.388						\$ 16.388	\$ 20.000	\$ 32.218	\$ 20.000	
Staff Benefits	\$ 5,938.999	\$ 10.625	\$ 68.157			\$ 87.187	\$ 6,104.968	\$ 9,197.329	\$ 5,623.155	\$ 8,140.263	
	\$ 13,386.092	\$ 32.896	\$ 185.606			\$ 236.497	\$ 13,841.091	\$ 21,055.889	\$ 12,620.277	\$ 18,511.405	
Operating Expenses and Equipment											
General Expense	\$ 281.852	\$ 2,408	\$ 5,846				\$ 290.106	\$ 409.700	\$ 214.021	\$ 383.819	
Printing	\$ 9.103						\$ 9.103	\$ 20.000	\$ 11.096	\$ 35.000	
Telecommunications	\$ 102.253		\$ 699			\$ 59.134	\$ 162.086	\$ 260.000	\$ 161.807	\$ 287.500	
Postage	\$ 58.468		\$ 683				\$ 59.151	\$ 72.525	\$ 56.524	\$ 82.525	
Insurance	\$ 18.825						\$ 18.825	\$ 19.500	\$ 15.138	\$ 13.600	
In-State Travel	\$ 11.833					\$ 4.270	\$ 16.103	\$ 38.000	\$ 15.208	\$ 46.800	
Out-of-State Travel	\$ 0						\$ 0	\$ 316			
Training	\$ 16.157		\$ 7				\$ 16.164	\$ 45.000	\$ 11.342	\$ 35.000	
Security Services	\$ 580						\$ 580	\$ 2,000	\$ 1,879	\$ 2,000	
Facility Operations	\$ 48.380						\$ 48.380	\$ 369.179	\$ 282.292	\$ 354.429	
Utilities	\$ 447						\$ 447	\$ 1,000	\$ 533	\$ 1,000	
Contracted Services	\$ 1,092.571	\$ 52.003	\$ 327				\$ 1,144.900	\$ 1,945.903	\$ 1,235.773	\$ 1,952.334	
Consulting and Professional Services	\$ 12.587						\$ 12.587	\$ 21.000	\$ 14.787	\$ 25.000	
Information Technology	\$ 593.152					\$ 100.208	\$ 693.360	\$ 960.924	\$ 590.906	\$ 995.805	
Major Equipment	\$ 41.556						\$ 41.556	\$ 35.000	\$ 26.496	\$ 35.400	
Other Items of Expense	\$ 9.145						\$ 11.622	\$ 12.032	\$ 5.792	\$ 14.350	
	\$ 2,296.908	\$ 54.411	\$ 7.561			\$ 166.089	\$ 2,524.969	\$ 4,212.079	\$ 2,643.593	\$ 4,264.562	
Special Items of Expense											
Grand Jury	\$ 300						\$ 300	\$ 1,500	\$ 308	\$ 1,500	
Jury Costs	\$ 38.981						\$ 38.981	\$ 92.800	\$ 15.966	\$ 70.000	
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (67.220)	\$ 1.501	\$ 37.121			\$ 28.597	\$ 0	\$ 0	\$ 0	\$ 0	
Prior Year Expense Adjustment	\$ 9.215						\$ 9.215		\$ (31.445)		
	\$ (18.723)	\$ 1.501	\$ 37.121			\$ 28.597	\$ 48.497	\$ 94.300	\$ (15.171)	\$ 71.500	
Total Expenditures	\$ 15,664.277	\$ 88.808	\$ 230.288			\$ 431.183	\$ 16,414.557	\$ 25,362.268	\$ 15,248.700	\$ 22,847.467	
Excess (Deficit) of Revenues Over Expenditures	\$ 4,153.121	\$ 1,417.521	\$ (4,769)			\$ 246.158	\$ 5,812.032	\$ 1	\$ 4,121.565	\$ (363.196)	
Operating Transfers In (Out)								\$ 0		\$ 0	
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 1,223.084	\$ 615.448	\$ 0			\$ 349.978	\$ 2,188.511	\$ 2,188.511	\$ 1,201.314	\$ 1,201.314	
Ending Balance (Deficit)	\$ 5,376.205	\$ 2,032.970	\$ (4,769)			\$ 596.137	\$ 8,000.543	\$ 2,188.512	\$ 5,322.879	\$ 838.118	

Superior Court of California, County of Placer
 Trial Court Operations Fund
 Statement of Program Expenditures
 (Unaudited)

For the month ended March

Fiscal Year 2021/22

2020/21

	Personal Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 5,041.751	\$ 221.056	\$ 300		\$ 0	\$ 2.168	\$ 5,265.276	\$ 6,901.730	\$ 4,993.836	\$ 6,644.564
Traffic & Other Infractions	\$ 338.239	\$ 60.776					\$ 399.015	\$ 736.573	\$ 312.742	\$ 793.668
Other Criminal Cases	\$ 1,370.738	\$ 74.274			\$ 1,501	\$ 525	\$ 1,447.038	\$ 2,033.114	\$ 1,149.699	\$ 1,628.121
Civil	\$ 698.279	\$ 5.463					\$ 703.742	\$ 1,261.262	\$ 613.764	\$ 1,279.789
Family & Children Services	\$ 1,909.605	\$ 116.190			\$ 0	\$ 2,090	\$ 2,027.885	\$ 2,813.321	\$ 1,723.289	\$ 2,926.923
Probate, Guardianship & Mental Health Services	\$ 73.412	\$ 89.601					\$ 163.013	\$ 272.582	\$ 178.388	\$ 264.961
Juvenile Dependency Services	\$ 101.027	\$ 414.702					\$ 515.729	\$ 752.356	\$ 629.643	\$ 720.133
Juvenile Delinquency Services	\$ 96.892	\$ 13.425				\$ 1,275	\$ 111.592	\$ 122.410	\$ 72.921	\$ 118.777
Other Court Operations	\$ 287.493						\$ 287.493	\$ 770.578	\$ 258.430	\$ 332.165
Court Interpreters	\$ 221.736	\$ 224.580				\$ 818	\$ 447.134	\$ 660.430	\$ 337.321	\$ 498.527
Jury Services	\$ 226.222	\$ 34.936	\$ 38.981		\$ 0	\$ 1,275	\$ 301.415	\$ 595.409	\$ 240.918	\$ 648.089
Security		\$ 1.604					\$ 1.604	\$ 3.600	\$ 1.879	\$ 3.600
Trial Court Operations Program	\$ 10,365.395	\$ 1,256.608	\$ 39.282		\$ 1,501	\$ 8,151	\$ 11,670.936	\$ 16,923.365	\$ 10,512.830	\$ 15,859.317
Enhanced Collections										
Other Non-Court Operations										\$ 0
Non-Court Operations Program										\$ 0
Executive Office	\$ 756.619	\$ 7.098					\$ 763.717	\$ 1,424.706	\$ 693.353	\$ 951.694
Fiscal Services	\$ 573.751	\$ 41.672					\$ 615.423	\$ 852.818	\$ 405.263	\$ 696.270
Human Resources	\$ 339.473	\$ 16.876					\$ 356.348	\$ 1,771.586	\$ 446.740	\$ 1,716.178
Business & Facilities Services	\$ 602.674	\$ 309.074			\$ (1,501)	\$ 697	\$ 910.944	\$ 1,333.217	\$ 1,753.805	\$ 1,179.622
Information Technology	\$ 1,203.179	\$ 893.641			\$ 0	\$ 367	\$ 2,097.188	\$ 3,056.576	\$ 1,436.708	\$ 2,444.386
Court Administration Program	\$ 3,475.696	\$ 1,268.361			\$ (1,501)	\$ 1,064	\$ 4,743.620	\$ 8,438.903	\$ 4,735.870	\$ 6,988.150
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 13,841.091	\$ 2,524.969	\$ 39.282		\$ 0	\$ 9,215	\$ 16,414.557	\$ 25,362.268	\$ 15,248.700	\$ 22,847.467